

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 22, No. 8, Whole No. 208

October 1968

Additional Oleomargarine Special Tax Stamps Reported

Carter Litchfield, ARA #880

Five new oleomargarine special tax stamps have turned up since my original checklist of these revenues was published in the American Revenuer of January 1967. An 1898 \$48 Type I stamp is reported by Rev. John Ruback. Nineteenth century oleo special tax stamps are mighty scarce, and this copy may well be unique. Morten Dean Joyce has shown me a 1929 \$200 Type VI (imperforate, with coupons) stamp that was not in my original listing. An interesting perforation variant of the 1942 \$6 Type VII (rouletted 7, no cen-

\$48 ⁰⁰	UNITED STATES	CERTIFICATE	INTERNAL REVENUE	32653
IN LIEU OF LOST OR DESTROYED				
SPECIAL TAX STAMP NUMBER 14675				
Issued for the period 7/1/49 - 6/30/50				
to The Grand Union Co				
for business of R D o				
carried on at 118 Broadway, New York 7				
Issued by the Collector for the 5th District New Jersey				

TYPE IX. Certificate issued in lieu of lost or destroyed special tax stamp. Printed in black with blank denomination box in top left corner and red control number in top right corner. Sheet stamp with no coupons attached. Imperforate. Size 147x90 mm.

THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$3.00 per year

Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Editor & Librarian—Honer E. Webb, R. D. #1, Lewisburg, Pa. 17837

Assistant Editor—The Rev. John C. Ruback, 809 Cedar, Duncan, Okla. 73533

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018

Sales Manager—Gerald M. Abrams, 3840 Lealma Ave., Claremont, Cal. 91711

Office of Publication—821 Vermont St., Lawrence, Kansas 66044

Advertising Rates

Column inch, \$1.50— $\frac{1}{4}$ page (3 $\frac{1}{2}$ inches), \$5.00— $\frac{1}{2}$ page, \$9.00—Page, \$15

Contract Rates

Column inch, \$1.25— $\frac{1}{4}$ page, \$4.40— $\frac{1}{2}$ page, \$8.00—Full page, \$13.50

These rates are for a minimum of five insertions and payable in advance at the full total cost.

Send all ad copy with check to Advertising Manager

John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

Advertising Forms Close 10th of Month

Preceding Date of Issue

Editorial Forms Close 1st of Month

Preceding Date of Issue

American Revenue Association Board of Directors

Dr. Albert E. Thill, President

The Rev. John C. Ruback, Vice-President

Dr. Hugh P. Shellabear, Eastern Rep.

George T. Turner, Eastern Rep.

I. Irving Silverman, Central Rep.

Joseph S. Einstein, Central Rep.

Abe Hochman, Western Rep.

Sherwood Springer, Western Rep.

Secretary-Treasurer: Bruce Miller, 521 Alster Ave., Arcadia, Calif. 91006

Vol. 22, No. 8, Whole No. 208

October 1963

pons) stamp has also turned up. This copy is pin perforated 13 horizontally and rouletted 7 vertically instead of the usual rouletted 7 all around. This novel perforation was probably a temporary expedient at a time when the horizontal rouletting machine was down for repairs. Charlie Hermann reports a 1950 \$48 Type VIII (imperforate, with coupons) stamp which hasn't been seen before.

The most interesting new discovery comes from Mike Hilton, who has found a new type of oleomargarine special tax stamp. This stamp, designated Type IX, is a certificate issued to replace a special tax stamp that had been lost or destroyed before its expiration date. The certificate was not printed specifically for oleomargarine dealers and manufacturers, but was a standard form that could be filled out for all categories of special tax stamps. The certificate illustrated was made out for a lost \$48 retail dealer in oleomargarine (RDO) special tax stamp and is dated for fiscal year 1950 (July 1, 1949 to June 30, 1950). It is not known when such certificates were first issued, but they were probably in service for a number of years. Sherwood Springer has shown me another such certificate made out for a \$27.50 retail liquor dealer stamp; it is also dated for fiscal year 1950.

Any collectors possessing further unlisted oleomargarine special tax stamps are urged to report them to the author, whose address is Carter Litchfield, 412 West Brookside, Bryan, Texas 77801.

Fiscal Stamps of the NDH

By William Ittel (ARA 519)

Part IV

This is the fourth part of a multi-part article cataloging the national and local revenue stamps of the Independent State of Croatia, Nezavisna Država Hrvatska. Prices are net in U. S. dollars for mint stamps. For used stamps add a 200% premium.

Section 2 (continued)

TAX STAMPS. PORESKA MARKA.



1941. June 4. Excise Tax. Design inscribed NEZAVISNA DRŽAVA HRVATSKA and TROSARINSKI BILJEG. Overprinted with distinct horizontal lines. Values in kuna.

78.	1k Carmine	-----	\$.25
1942.	January 24. Excise Tax. Same as issue of 1941 in additional values.		
79.	2k Green	-----	\$.30
80.	3k Orange	-----	.40
81.	5k Red-brown	-----	.35
82.	10k Violet	-----	.50
83.	20k Violet	-----	.40
84.	25k Green	-----	.75
85.	30k Red	-----	.45
86.	50k Dark Red	-----	.60
87.	75k	-----	
88.	100k Blue	-----	.50



1943. May 29. Excise Tax. Stamp of Savska Banovina, Kingdom of Yugoslavia, issue of 193-, inscribed SAVSKA BANOVINI and TROSARINA and surcharged NDH 150 KUNA in black.

89.	150k on 50p Green	-----	\$.75
1943.	May 29. Excise Tax. Stamps of 1941 and 1942 surcharged with new values in black.		
90.	50k on 1k Carmine	-----	\$.50

91.	75k on 3k Orange	-----	.75
92.	100k on 1k Carmine	-----	.60
1943.	June 23. Excise Tax. Same as issues of 1941 and 1942 in additional values.		
93.	200k Brown	-----	\$.75
94.	250k Carmine	-----	.80
95.	300k Orange	-----	.85
96.	500k Green	-----	1.00

Section 3. MONOPOLY STAMPS. MONOPOLSKA MARKA.



1941. Matches. Design inscribed HRVATSKI DRŽAVNI MONOPOL and MONOPOLSKA PRISTOJBA. Values in kuna.

97.	1000k Blue	-----	\$8.00
-----	------------	-------	--------

The next part will catalogue the following national issues: judicial, railway, and highway fund stamps.

TRANSLATION of Serbo-Croat stamp inscriptions, Sections 1 through 3:

BANOVINA HRVATSKA, Banovina, or province of Croatia, Kingdom of Yugoslavia.

BILJEG, (revenue) stamp.

DRŽAVNI BILJEG, state revenue stamp.

HRVATSKI DRŽAVNI MONOPOL, Croatian state monopoly.

MONOPOLSKA PRISTOJBA, monopoly duty.

NEZAVISNA DRŽAVA HRVATSKA, Independent State of Croatia.

OBRANBENI PRIREZ, defense surtax.

POREZNA MARKA, tax stamp.

SAVSKA BANOVINI, Banovina, or province of Sava, Kingdom of Yugoslavia.

TAKSENA MARKA, fiscal (revenue) stamp.

TROSARINA, treasury.

TROSARINSKI BILJEG, excise, literally treasury duty.

Cancellations and Playing Card Manufacturers

W. H. Waggoner, A.R.A. 896

To the collector of revenue stamps, cancellations present a far different problem than they do to the collector of postal issues. Even the beginning collector of revenues, for example, is aware that hand-stamped cancellations command a premium over the more common script cancels. For the more experienced revenueur, however, even a nicely centered, clearly legible cancellation, whether stamped or written, frequently can raise an interesting set of problems by its very existence. Who was this man (or firm) whose name appears in the cancellation? What business was involved? Where was the firm located? What happened to it?

Collectors of playing card stamps are particularly prone to such problems since the cancellations commonly applied to these stamps consist of various combinations of numbers and initials only. It is to this group of collectors that this article is especially addressed since I am certain that they too have been frustrated at one time or another by a set of letters unrelateable to any known company. Equally frustrating is the lack of available reference material through which an identification might be made.

Accordingly, the attached "cancellation-company" correlation list is presented with the request that other playing card collectors aid in its correction and/or completion. The data included was gathered from a number of sources. Unfortunately, little can be said about the present activities of some of these companies or even if they still exist as playing card manufacturers.

The author would welcome correspondence from anyone interested in this phase of revenue collecting.

The Stamp Cancellations of Playing Card Manufacturers and Suppliers

	Ad Card Company	
A. B. N. Co.	American Bank Note Company	
	American Playing Card Company	New York
	American Playing Card Company	Kalamazoo
A. P. C. Co.	Arrco Playing Card Company	
A. W. G.	Artists & Writers Guild	
	Bay State Card Company	
	Brooklyn Card Company	Brooklyn
B & B	Brown & Bigelow	
B & BA	Brown & Bigelow Agency	
	Caterson, Brotz and Company	Philadelphia
	Chicago American Card Company	Chicago
	Columbia Card Company	St. Louis
	Congress Card Manufactory	New York
	Congress Manufacturing Company	New York
C. D.	Consolidated-Dougherty	
C. D. C. Co.	Consolidated-Dougherty Card Company	
	Continental Card Company	Philadelphia
C. P. C.	Creative Playing Card Company, Inc.	
C. P. C. Co.	Criterion Playing Card Company	
C. M.	Cruver Manufacturing Company	Chicago
D. P. P. C. Co.	Dale Plastic Playing Card Company	
D. P. P. C. Corp.	(same as corporation?)	
	Dorrity Playing Card Company	New York
A. D.	Andrew Dougherty	New York
	Eagle Card Company	Cincinnati
	Eagle Card Company	New York
	Educational Playing Card Company	Indianapolis

E. E. F. Corp.	Excelsior Card Company	
G. A. Co.	E. E. Fairchild Corporation	
G. P. C. Co.	Gibson Art Company	
	Gibson Playing Card Company	
	Globe Card Company	Boston
	Globe Playing Card Company	Middletown, Ohio
	Charles Goodall	New York
	Charles Goodall and Sons	
	Hallmark Cards, Inc.	
H. M. C.	Hallmark Company	
S. H. & Co.	Samuel Hart and Company	Philadelphia
	International Playing Card Company	Chicago
KEM CARDS	Kem Plastic Playing Card Company	
K. P. P. C. Co.	(same)	
K. P. Inc.	(same as corporation?)	
	Knickerbocker Playing Card Co.	Albany
TC	Lanselle Company (importer?)	
L. C.	Lawrence and Cohen	New York
L. & C.	(same?)	
L. C. & Co.	(same?)	
J. J. L.	John J. Levy	New York
	Liberty Playing Card Corporation	New York
Logan Ptg. Hse.	Logan Printing House	
	Longley Card Company	Cincinnati
	Look Playing Card Company	St. Louis
M. N. Co.	Magic Novelty Company	
V. E. M.	Victor E. Manger	New York
	Victor E. Manger and Petrie	
	Metropolitan Playing Card Company	
NASCO	National American Silver Company	
	National Card Company	Indianapolis
N. Y. C. C. Co.	New York Consolidated Card Co.	New York
	Niagara Playing Card Company	
	North American Card Company	Chicago
	Novelties Manufacturing & Sales Corp.	St. Louis
	Paper Fabrique Company	Middletown, Ohio
	Perfection Card Company	Philadelphia
P. P. C. Co.	Pyramid Playing Card Company	Brooklyn
QPA	Quality Park Agency (or Art?)	
	W. W. Russell Card Company	
	Russell, Morgan and Company	Cincinnati
R. P. C. Co.	Russell Playing Card Company	
S. P. C.	Standard Packaging Company	
S. P. C. Co.	Standard Playing Card Company	Chicago
	Sterling Card Company	New York
	Union Playing Card Company	New York
	United States Card Company	New York
U. S.	United States Playing Card Company	Cincinnati
U. S. P. C. Co.	(same)	
	United States Printing Company	Cincinnati
V. P. I.	Viscount Products Inc. (importers?)	New York
W. P. L.	Western Printing & Lithographing Company	
W. P. L. Co.	(same)	
W. P. & L. Co.	(same)	
	Winter's Art Lithographing Co.	Chicago

On Plating U. S. Revenue Stamps

Howard B. Beaumont, ARA #247

Note: This article, based on the writer's experience in plating the 5c Certificate, was originally prepared to assist a man now working on the 25c Certificate.

For plating any revenue stamp there are five basic requirements:

- 1—Patience, especially near the end when only a few positions are missing.
- 2—Good eyesight.
- 3—A strong glass, preferably ten power.
- 4—An abundance of material. Singles will not help in plating but are useful to verify constant varieties. Horizontal pairs are a help especially if they show sheet margins. Vertical pairs and strips are very useful in tying together blocks. Blocks, the larger the better, are the most important material and one cannot have too many of them. When the writer plated the 5c Certificate, over 500 blocks passed through his hands.
- 5—Information: size and shape of the plate, plate number and imprint and their location on the plate, transfers and cracks and their plate positions if known. Much information can be found in philatelic literature; much can be learned by correspondence with advanced collectors, especially those who have done some plating.

The key to plating is the relation of the position dot to the design of the stamp. It would appear that the first step in preparing the plate was to make a dot at what would be the upper right corner of stamp. With the dots as guides the design was then rocked in. The result was that on the 5c Certificate the relation of the position dot to the upper right ball was never the same on two adjacent stamps. On the 25c titles it will be the relation of the dot to the upper right corner.

There are exceptions. The rocker for the 5c Certificate and for many others had but one design. Apparently the rocker for the 2c Bank Check, and probably for some of the other small stamps, had three designs and the position dot appears on every third stamp at the lower right corner. But as the 2c Bank Check had several plates this may not be true for all plates. On the ten cent titles the position dots are at the lower right corner. On the 10c Inland there is a dot at the top center oval that is vital in plating.

It is believed that the rocker for the 25c, 30c, 40c and the other large stamps had but one design. In the case of the 25c Certificate the plate was first started with the laying out of the dots and then the design was rocked in. It is the relation of the upper right corner to the position dots that is the key to plating this stamp.

Having accumulated an abundance of material, the next step is an index of it. The writer used a loose leaf notebook with 8½ by 11 pages. One or more blocks, depending on the size, were mounted on a page generally to the left so that a sketch, approximately the size of the block, could be drawn to the right. Each block should be given a number with the prefix "B" and each stamp on the block should be numbered. Pairs can be mounted on a second series of sheets with the prefix "P" and strips can be mounted on a third series with the prefix "S". It will also be well to pencil the number on the back of each piece because you will want to remove them from time to time.

After mounting the material make a sketch of each piece; number each stamp; and show its identifying features. For the 5c Certificate this was the upper right ball and position dot.

Having drawn all the sketches it will be found that the position dots will fall into a number of types. Below, suggested types for the 25c Certificate are listed. Unusual features such as cracks, transfers, scratches should also be sketched and indexed.

Types of Dots—25c Certificate

From my stocks of this stamp I noted these dots and gave them these suggested types. Others probably will be found.

Type a—above and to the left of the vertical frame line

Type b—directly above the vertical frame line

Type c—low dot at 45 degrees to the corner

Type d—opposite the horizontal frame line

Type e—a large dot

Type f—a dot that touches









Type g—a dot inside the corner

Type h—high dot at 45 degrees from the corner

Type i—dot with a tail parallel to right frame line

Note: The dots on the 25c Certificate are smaller than on most stamps and at times difficult to see. This may be due to the dot being covered by the frame line. It could also be due to my poor eyesight.

B21

 b	 d	 c	 h
a	b	c	d
 i	 f	 g	 no dot
e	f	g	h

Typical sketch showing block number, stamps on the block identified by letters, and the type of dots found on each stamp.

After the sketches are completed prepare an index of the dots which will go somewhat like this:

No dot: B6c, B23e, B57h, S13b . . .

Dot a: B3a, B36c, B40d, P2b, S13d . . .

Dot b: B2c, B4a, B15g . . .

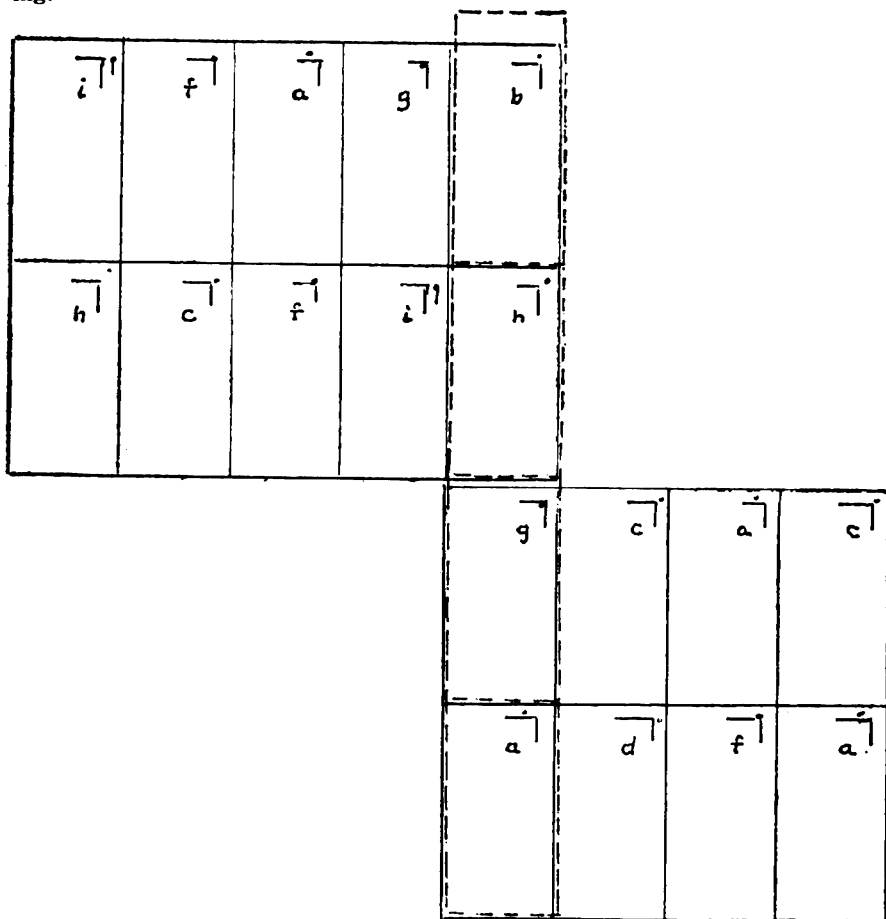
Dot c: B31d, B46a, S17c . . .

and so on, ending with a list of cracks, transfers, etc.

When the index is completed, draw on heavy white cardboard a full size drawing of the plate with ample margins in case marginal markings are found. Number each stamp beginning with the top left corner and working to the right. For the 25c Certificate, the top left corner will be #1 and the bottom right corner will be #102.

You are now ready to start plating. Refer to the index and pick out the pieces that have dot "a". Suppose you have a block with an "a" and under it a "c". You look for another block with an "a" and a "c" under it. If you find it you have tentatively joined two blocks. Always two or more adjacent dots on one block must match the dots on the other block. There must al-

ways be an overlap of at least two positions. Eventually you will build up pieces like the following sketch and finally blocks will be found that connect the pieces. But not until a definite starting point is found, a sheet margin corner or an imprint piece, can the pieces be mounted on the cardboard drawing.



Sketch showing how a block of ten and a block of eight are tied together by a vertical strip of four (dash lines) to form a piece of 18 positions. The two top stamps of the strip have the same dots as the two right stamps of the block of ten. The two bottom stamps of the strip have the same dots as the two left stamps of the block of eight. The rule that there must always be an overlap of at least two positions has been followed. The top sheet margin of the strip proves that these stamps form parts of the top four rows.

Some Comments

As one progresses with their plating they will find markings which will help greatly in their work. On the 5c Certificate I found:

A small cross in the top margin marking the center of the plate.

A dot in the left margin opposite the middle of the third row.

Position 16 had a dot at 45 degrees to the right of the top left ball, the only left dot on the plate.

On the last right hand vertical row the dots were all farther from the ball than on any of the other stamps.

In the second state of the plate practically all of the stamps on the left half of the plate had a dot over the top left scroll.

I do not have enough copies of the 25c Certificate to enable me to find much in the way of markings or to prove they are constant. I did notice these:

A diagonal line from top right to bottom left through the "E" of "STATES". This could be a thread on the plate or a scratch. If the latter, it should be helpful.

A dot 2 mm above the "E" in "STATES".

A dot above and between the "E" and "S" of "STATES".

The imprint, like that of the 25c Entry, is in the center of the left margin.

The Boston Revenue Book says the 25c Certificate was printed from Plate 25C and that there were 1,162,214 issued prior to April 30, 1864. After that date, 32,344,027 twenty-five cent stamps of various titles were issued. Unquestionably a big majority of these were the 25c Certificate and this leads me to believe that there is probably a second state of the plate or a second plate. Possibly both.

"REVENUE STAMPS OF MEXICO"

The Elmhurst Philatelic Society, of Elmhurst, Illinois, has announced that a new catalog, "The Revenue Stamps of Mexico" by Richard B. Stevens, will be published in September of 1968. A limited edition of 500 copies is being printed. The catalog will be completely illustrated, showing the major varieties of the fiscal issues. Up-to-date listings, plus a special section on stamped revenue paper of Mexico, will be included.

The catalog will be hard-bound, containing over 200 pages. A 3-hole punched edition with a vinyl binder, or a plastic-bound edition is available at the same price as the hard-bound book. Pre-publication prices are \$10 for any of the 3 types of bindings. After October 1, 1968, the price will be \$15.00. Any interested collectors may send their checks or money orders to Elmhurst Philatelic Society, Publications Division, Att: Mr. Langdon H. Longwell, 169 Geneva, Elmhurst, Illinois 60126.

An added feature of the "Revenue Stamps of Mexico" catalog will be a complete listing of all State issues, plus complete listings of Provisional issues; and the complete listing of the hundreds of varieties of the RENTA INTERIOR issues. Illustrations and listings of all watermark varieties are also included.

STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION

(Act. of October 23, 1962; Section 4369,
Title 39, United States Code)

Date of filing: Sept. 28, 1968

Title of publication:

The American Revenuer

Frequency of issue: Monthly except
July and August.

Location of known office of publication

821 Vermont St., Lawrence, Ks 66044

Location of the headquarters or general

business offices of the publishers

521 Alster Ave., Arcadia, Cal. 91006

Publisher: American Revenue Association,

Bruce Miller, Sec., 521 Alster

Ave., Arcadia, Calif. 91006

Editor: Honer E. Webb, R. D. #1,

Lewisburg, Penn. 17837

Managing Editor: None

Owner: American Revenue Association,

Bruce Miller, Sec., 521 Alster Ave.,

Arcadia, Calif. 91006

Bondholders, etc.: None

Avg. No. Single

Circulation: ea. issue Nearest

prec. 12 months filing date

Total no. copies printed 550 550

Paid circulation

1. Sales thru dealers, etc. 0 0

2. Mail subscriptions 420 426

Total paid circulation 420 426

Free Distrib. 15 15

Total Distribution 435 441

Office use, etc. 115 109

Total 550 550

I certify that the statements made by
me above are correct and complete.

Honer Webb, Editor

TREASURER'S REPORT

Treasurer: Bruce Miller

Report period:

Sept. 1, 1967 to Sept. 1, 1968.

OPERATING FUND

Balance, Sept. 1, 1967 \$997.43

Receipts:

Dues and contributions \$1301.50

Advertising 259.50

Subscriptions, etc. 9.00

Total receipts 1570.00

Operating fund subtotal (prior

balance plus receipts \$2567.43

Disbursements:

Miller Print Shop (AR,
roster, printing) 1287.37

Secretary's expenses
(postage, supplies) 59.18

Editor's expenses 91.49

Advert. mgr. expenses 9.00

Advertising (Western Stamp
Collector and Linn's) 79.25

Award ribbons 13.48

Telephone calls 18.25

Dues—Natl. Fed. Stp. Clubs 2.00

Total disbursements 1560.02

Operating fund balance (sub-
total less disbursements) 1007.41

On deposit account # \$428-00573-82,
First Western Bank, Arcadia,
Calif. 982.44

Cash on hand 24.97

Vanderhoof Memorial Fund

Balance, Sept. 1, 1967 \$952.19

Interest on account to
June 30, 1968 \$38.70

Vanderhoof Fund balance 990.89
(No disbursements 1968)

On deposit savings account #0429-
41759, First Western Bank, Arcadia.

WANTED

Scarce Judicial and Law Revenues

Not U.S.A. or India—Must be scarce.
Realistic price.

210

Write

RYAN

ARA 886

32 Woolsey Road

Northwood, Middx., England

PLACE YOUR ADVERTISEMENT
HERE

DATED REVENUES & WINE STAMPS

Offered at Bargain Prices

Want to Buy, Sell or Trade the Fish-
ing and Hunting Stamps of the differ-
ent United States. Can furnish nearly
all of the intangible tax stamps of
Indiana.

A. SODERLING

19 N. Clark St., Chicago, IL 60602
210

AFTER OVER 60 YEARS OF COLLECTING

I am selling my collections of Revenues, much under cost

MEXICO 1874-1940: 2700 diff. including locals, chronologically mounted,
in 5 books. About 1000 have the Talon. Beautiful composition, many
rare copies ----- \$435.00

MEXICO 1874-1940, small duplicate collection of 900 diff. mounted in 2
books ----- \$110.00

DATEDS, U. S. 1944/56, Scott between #R398 & R700 (\$1 to \$100 values),
many color and perforation varieties, cat. \$350.00 ----- \$85.00

Collectors also interested in postage stamps, can receive postpaid a list of
over 40 diff. specialized collections by country. Instalment payments can
be arranged.

ADOLPH ERNST, P. O. Box 1118, Palos Verdes Estates, California 90274
(ATA, APS, SPA, BPA, ARA) (208)

WISCONSIN OLEOMARGARINE

A checklist of the Wisconsin Oleomargarine Tax stamps has been prepared by Carter Litchfield. It lists the known varieties of these stamps. It is on one side of an 8½x11 page and has illustrations. Mr. Litchfield will send a copy free to any collector sending him a stamped, self-addressed envelope. His address is 412 West Brookside, Bryan, Texas 77801.

STATE REVENUE CATALOGER NEEDS HELP

Help is needed (especially from collectors living in U. S. Southern States) in compiling the addenda to the 1960 U. S. State Revenue Catalog, by Elbert S. A. Hubbard. Those who

can send data or, better, samples of stamps used in our southern States, are requested to forward material to Mr. Hubbard at 3739 Benton, Santa Clara, Cal. 95051. Stamps may even be in several pieces, and are especially desired with cancellation dates.

Currently Mr. Hubbard is researching stamps of North and South Carolina, but will be working up lists of the other States shortly.

All interested collectors who send a stamped reply envelope will receive a few California revenue stamps in return.

At a later date, addendas shall be prepared for the balance of the States, however, addendas have been recently produced for Minnesota, Louisiana, Maine, Indiana, Iowa, Idaho, Kentucky, Georgia, Florida, and the "C" and "D" States.

SIGN UP NOW FOR ARA SALES CIRCUITS

The ARA Sales Department is now in the process of getting started, and as a first step all members desiring to RECEIVE circuits are requested to fill out the coupon below, clip and send immediately to: ARA Sales Manager, 3840 Lealma Ave., Claremont, Calif. 91711.

As a beginning, it is intended to set up circuits in the following four general categories:

1. Scott-listed U. S. (R through RZ).
2. Non-Scott-listed U. S. (taxpays, narcotics, etc.).
3. State and local.
4. Foreign.

Should sufficient demand develop for additional, more specialized circuits, (i.e., Match & Medicine, dated dox, wines, individual foreign countries or groups of countries), these will be organized in the future.

The success of the Sales Department is dependent on the active participation of our members, both as buyers and sellers. It is hoped that sales-books will be available by next month for these members wishing to sell, and that circuits may be started going well before the end of the year.

ARA Sales Department, 3840 Lealma Ave., Claremont, Calif. 91711.

I wish to receive circuits in the following category or categories (please circle): 1 2 3 4.

Name: _____ ARA # _____

Address _____

City _____ State _____ Zip _____

SECRETARY'S REPORT

Secretary-Treasurer: Bruce Miller

521 Alster Ave., Arcadia, Cal. 91006

Resigned

533 Dodd, Leonard J.
1040 Mangold, Robert H.

Deceased

1043 Millar, Wendell

Applications Received

Aronson, Vincent O., 614 River St.,
Mattapan, Mass. 02126, by Secretary.
Collects USIR, New York, early Philippines, Spain, South America, Denmark, most early Europe.

Darrell, Paul B., 1500 Chanslor Ave.,
Richmond, Cal. 94801, by Secretary.

Collects general U. S. and foreign revenues, with emphasis on issues concerning railroads.

Glennon, Barnard R., 5220 South Glennon Drive, Whittier, Calif. 90601, by E. S. A. Hubbard. Collects USIR and revenues of 11 western states.

Address Changes

Cappel, Dwight H., Box 6105, Pittsburgh, Pa. 15212.

Dorfman, Fred, P. O. Box 108, Masapequa Park, N. Y. 11762.

Haley, Warren F., Box 122, Fryeburg, Me. 04037.

McNeil, Michael B., 2704 N-S Maple St., Starkville, Miss. 39759.

Previous membership total	389
Resigned -----	2
Deceased -----	1
Current membership total --	386



"THE REVENUE STAMPS OF MEXICO"

by Richard B. Stevens

is now being printed. This new catalog will contain 240 pages, including up-to-date listings (complete to 1968), with new pricing, illustrations of all major issues, and a special section on Stamped Revenue Paper.

Hard-bound copies are available at the pre-publication price of \$10.00; a plastic bound edition, or a 3-hole punched edition is also available at the same pre-publication price. After October 1, 1968, the price will be \$15.00 per copy.

Address all orders to

ELMHURST PHILATELIC SOCIETY

Publications Division, Attn: Mr. Langdon H. Longwell

169 Geneva, Elmhurst, Illinois 60126.

WRITE NOW! (THIS EDITION LIMITED TO 500 COPIES ONLY)



PRECANCELLED REVENUES OF 1862-1881 USED AS PROVISIONAL STAMPS BY COMPANIES OWNING PRIVATE DIES

Collated by Richard F. Riley

(continued)

PERFUMERY COMPANY PROVISIONALS

X. Bazin¹¹

	Scott No.	Denom. & color	Overprint Date	Type	Reference
213	R3c	1c r	1861	new b	S857
213	R3c	1c r	1865	new b	S858
215	R3c	1c r	1870	new b	S859
216	R11c	2c bl	1865	new b	S874
217	R13c	2c bl	1866	new b	S876
218	R13c	2c bl	1869	new b	S877
219	R18c	3c g	1868	new b	S889
220	RB1b	1c g & b	none	new b	S958
221	RB3a	3c g & b	none	new b	S973
222	RB11a	1c g	none	new b	S992

E. W. Hoyt & Co.

223	RB1a	1c g & b	none	1 b	B2103
224	RB1b	1c g & b	none	1 b	B2102
225	RB1b	1c g & b	none	1 r	B2101, S960
226	RB4b	4c g & b	none	1 b	B2104, S988
227	RB11a	1c g	none	1 b	B2105
228	RB14a	4c r-br	none	1 b	B2106, S1018

Kidder (questionable)

229	RB11b	1c g	none ¹²	new	S1035
230	RB12a	2c br	Jan. 1, 1875 ¹³	new	S1001

Kidder & Laird

231	RB11a	1c g	June, 1877	1 bl	B2107
232	RB11b	1c g	July 15, 1879	2 bl	B2109, S1032
233	RB11b	1c g	Sept. 13 1879	2 b	B2110, S1033
234	RB11b	1c g	Sept. 13, 1876	2 p	B2111, S1034
235	RB11b	1c g	Apr. 23, 1880	2 r	B2112, S1036
236	RB11b	1c g	July 10, 1880	3 r	B2113, S1037
237	RB11b	1c g	July 12, 1880	2 r	B2114, S1038
238	RB11b	1c g	Jan. 18, 1881	2 bl	B2115, S1039
239	RB14a	4c r-br	June 1878	1 bl	B2108

Lanman & Kemp

241	R13c	2c bl	Feb. 12, 1865	? b	S881
242	R18c	3c g	May 23, 1866	? b	S891
243	R18c	3c g	June 15, 1866	? b	S892
244	R18c	3c g	July 1, 1866	1 b	B2116
245	R18c	3c gr	July 12, 1866	? b	S893
246	R18c	3c g	Feb. 20, 1869	2 b	B2117, S894
247	R18c	3c g	June 14, 1871	2 b	B2118
248	R22c	4c v	Nov. 12, 1866	? b	S909
249	RB1b	1c g & b	Mar. 4, 1878	? b	S964
250	RB3a	3c g & b	June 11, 1872	2 b	B2120
251	RB3a	3c g & b	June 25, 1872	2 b	B2119, S980
252	RB3a	3c g & b	Dec. 5, 1872	2 b	B2121
253	RB3a	3c g & b	Nov. 8, 1873	2 b	B2122
254	RB3a	3c g & b	Feb. 13, 1874	2 b	B2123
255	RB3b	3c g & b	Oct. 3, 1873	? b	S981
256	RB4a	4c g & b	June 4, 1874	2 b	B2-24, S989

Henry Tetlow

257	R3c	1c r	Jan. 6, 1871	1 b	B2125, S870
258	R3c	1c r	Jan. 6, 1871	1 bl	B2126
259	RB1a	1c g & b	Jan. 6, 1871	1 bl	B2127
260	RB1b	1c g & b	1, 5, 1871	? b	S961
261	RB1b	1c g & b	1, 6, 1871	? b	S962
262	RB1b	1c g & b	Jan. 6, 1875	1 b	B2128, S963
263	RB2b	2c g & b	1, 6, 1872	? b	S969
264	RB11a	1c g	1, 8, 1876	? b	S998
265	RB11b	1c g	Jan. 5, 1878	2 r	B2129, S1046
266	RB11b	1c g	June 5, 1880	2 b	B2130, S1048
267	RB11b	1c g	June 5, 1880	2 r	B2131, S1047
268	RB11b	1c g	June 5, 1880	3 b	B2132
269	RB11b	1c g	June 5, 1880	4 b	B2133 and
270	RB11b	1c g	June 5, 1880	5 b	B2134 S1049
271	RB11b	1c g	Mar. 4, 1881	? b	S1050
272	RB12b	2c br	10, 1, '70(?)	? b	S1062
273	RB12b	2c br	Oct. 1, 1876	6 b	B2135

C. B. Woodworth & Son

274	RB2b	2c g & b	1, 6, 1874 ¹⁴	new b	S967
275	RB11a	1c g	none	1 b	B2136

R. & G. A. Wright

276	R22c	4c p	1871	1 bl	B2137
277	RB11a	1c g	none	2 b	B2138
278	RB11b	1c g	none	2 b	B2139
279	RB12a	2c br	none	2 b	B2140
280	RB13b	3c o	none	3 b	B2141
281	RB14b	4c r-br	none	2 b	B2142

Young, Ladd & Coffin

282	RB12b	2c br	May 26, 1880 ¹⁵	new b	S1065
283	RB14b	4c r-br	May 20, 1883	new b	S1085

Footnotes

11. I believe that the provisionals of this company belong in a list of those used by companies owning private dies. While X. Bazin had a private die prepared, stamps from it were apparently never used, and perhaps for this reason these provisionals were never listed in B. There seems little question the XB cancel was that of X. Bazin. See: Holcombe, Collectors Club Philatelist, Jan. 1942, p. 8-11. Evidently there were at least two types of overprint: XB and year and XB without date.

12. This stamp was cancelled by a die cut K. It was assigned to Kidder by S, but was unlisted by A and B.

13. Cancel: K. and date.

14. Cancel: W. & S. and date.

15. Cancel: Y., L. & C. and date.

FREE STATE DOCUMENT CATALOGS OFFERED

The State Revenue Society, through its President Elbert S. A. Hubbard, is offering readers a choice of one free 1960 Documentary Stamp catalog of: Florida, Hawaii, Maryland, Massachusetts, Missouri, Nevada, So. Carolina, Texas Virginia, or Washington as long as surplus sheets last. A stamped reply envelope (business-size

preferred) is required. Address: SRS, 3739 Benton, Santa Clara, Cal. 95051.

A few California stamps will be included for those who send examples of other States stamps for cataloging purposes.

The 1960 U. S. State Revenue catalog, priced at \$5.00, includes listings of all other types of State Revenue stamps and a special booklet, priced at \$2, contains documentary stamp listings of most of the issuing States.

Fiscal Stamps of Serbia

UNDER GERMAN OCCUPATION: 1941-1945

By William Ittel, ARA 519

Part II

This is the second part of a multi-part article cataloging the national and provincial revenue stamps of Serbia under German Occupation during World War II. Prices are net in U. S. dollars and are for mint stamps. For used stamps add a 300% premium.

Section 2 (continued)



1941. December 22. Surtax. Kingdom of Yugoslavia national defense fund tax stamps, issue of December 1, 1940 inscribed in Cyrillic MARKICE ZA SPECIJALNI / DOPRINOS ZA FOND / NARODNE ODBRANE and overprinted in Cyrillic PRIVREDNA / OBNOVA / ZEMLJE. Network overprint in x) green, y) violet or z) red.

28x.	1d Brown	-----	\$.10
29y.	2d Blue	-----	.20
30y.	4d Green	-----	.30
31x.	5d Orange	-----	.25
32x.	6d Rose	-----	.50
33z.	7d Violet	-----	.75
34y.	8d Red	-----	1.00
35z.	9d Blue	-----	1.50
36y.	10d Gray-green	-----	.80
37y.	15d Gray-blue	-----	2.00
38x.	20d Violet	-----	5.00

Section 3.

Judicial Stamps. Sudska Marka.



1941. Judicial. Judicial stamps of
October 1968

the Kingdom of Yugoslavia, issue of October 1, 1939, overprinted with network in x) rose, or z) green. Values in dinar.

39z.	0.50d Red	-----	\$.20
40z.	1d Green	-----	.25
41x.	2d Violet	-----	.30
42z.	5d blue	-----	.35
43x.	10d Carmine	-----	.50
44z.	25d Black	-----	3.00

These stamps are found with the bogus overprint Co. Ci.

The next part will commence the cataloguing of the issues of the fourteen provinces under German occupation.

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Paid and Foreign Revenues 210

JOHN S. BOBO
1668 Sycamore St.
Des Plaines, Ill. 60018

WANTED

Back issues of the American Revenue-er, also literature on 19th Cent. U. S. Revenues. Quote. 212

Lt. Michael J. Morrissey
HHC, 100th S&S Bn.
Fort Devens, Mass. 01433

Some Choice U.S. Revenues

from Civil Wars to Dateds & Wines will be coming up in our forthcoming sales. Mention this publication and a catalog will be sent you. Why wear yourself out writing letters and sending want lists when you can have your stamp needs delivered to your door with a minimum of effort?

HERMAN HERST, JR.
Shrub Oak, New York 10588

OREGON AND LOUISIANA DISCOVERIES ABOUT 100 YEARS LATE!

Major varieties of "classic" State documentary stamps have just been discovered—about 100 years after issue!!

Oregon stamp listings by "old-timers" George Cabot, Frank Applegate, E. R. Vanderhoof, Brewster Kenyon, W. D. Grout, J. D. Bartlett, and Prof. J. K. Adinaw note that the 1876 10c brown is unknown to them, but suspected to exist. Hubbard now confirms its existence, but in imperforate condition only.

Mr. Hubbard states that he has an Oregon 50c blue imperforate stamp identical in color and paper to the celebrated "emergency" 1871 \$1 blue imperforate stamp. The die is like the first issue of stamps, while all other 50c blue stamps are of later dies. The cancellation date on the stamp is 1876, as are most of those on the \$1 stamp.

In the popular 1866 Louisiana Lottery stamps, three more dies of the 7½c green must now be added to the listings, according to "El". Members who are interested in these studies, or in helping with them, are invited to contact Mr. Hubbard at 3739 Ben-

ton, Santa Clara, California 95051. Research is also in progress on all other U. S. State and Local revenue stamps.

HRH

NEW YORK

THE BEST MARKET

for United States Revenues
is the H. R. Harmer Auctions

COLLECTING? Request the deluxe, liberally illustrated, accurately described auction catalogues. They are free, together with a leaflet "How to Buy at Auction."

SELLING? Ask for the booklet "Modern Methods of Philatelic Selling" explaining the many advantages of utilizing Harmers.

H. R. Harmer, Inc.

International Philatelic Auctioneers

6 West 48th Street

New York, N. Y. 10036

(212) PL 7-4460

11

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager, 1668 Sycamore St., Des Plaines, Ill. 60018

ALLIED Military Government revenues for sale. \$2.00 small size 25c, DM 5.00 75c; and DM 10.00, \$1.50. W. J. Pieterse, 13 Franconia Drive, Nashua, N. H. 08060. 208

WANTED—Revenue stamped paper or Savings stamps plate blocks. Will buy or trade for same. Samuel S. Smith, 407 Lincoln Road #9A, Miami Beach, Florida 33139. 209

LARGE selection of foreign revenues 2, 5, and 10 cents each. Also many rarities in stock. Ask for approvals. W. J. Pieterse, 13 Franconia Dr., Nashua, N. H. 08060. 210

WHAT do you need in U. S. Revenues? Send your want list and let me try completing. Special: 300 different Scott listed \$10. Peggy Howard, 963 Kennard Way, Sunnyvale, CA 94087. 208

WANT Puerto Rico fine used uncut revenues: R-1, 3, 6, 7, 8, 9; RE-3, 4, 6 thru 16, 32, 42. Elmo A. James, P. O. Box 361, Ft. Pierce, FL 33450. 211

FASCINATING State Revenues! Publication \$3.00 yearly (with catalogue addenda) Basic catalogue \$5.00. Approvals solicited and sent. U. S. Stamp wantlists filled, satisfaction guaranteed "El" Hubbard, 3739 Benton, Santa Clara, Calif. 95051. 210